Lyall Bay School

Building the Best Learners Waihangitia ngā Ākonga Tino Pai

Statement of Variance: Progress against targets and strategic aims

School Name:	Lyall Bay	School Number:	2892

Strategic Aim:	Āwhinatia – Build Connections: Whānau and school working together to nuture tamariki Tupu – Growing: All our people will be inspired and empowered to learn
Annual Aim:	Connect Learners and Community - Programmes of learning planned with local community in mind - Engaging school community in learning - - Pedagogical videos on website, regular hui for whānau Grow cultural sustainability - PLD: Engage in professional learning to further develop effective practices and pedagogies Grow Kaiako and Kaimahi - Learning Through Play PLD - Collaborative PD to enhance teaching and learning Grow Ākonga - Interests and aspirations explored through elective options - Review goal setting - Review Pūmanawa-ā-ākonga (graduate profile) - Learning designed using Learning through Play and Learner Agency pedagogies
Target:	All students are able to access The New Zealand Curriculum To increase the number of students achieving within or beyond the appropriate curriculum level in reading
Baseline Data:	End of 2024 data % of Ākonga Sub working toward (SWT) and Working Toward (WT) across the school. These ākonga are our 'targets'. 30% of all students SWT and WT 5% Māori students SWT and WT 4% Pasifika students SWT and WT

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	8.5% Asian students SWT and WT End of 2025 data % of Ākonga Sub Working Toward (SWT) and Working Toward (WT) 24.9% of all students SWT and WT 6% Māori students SWT and WT 3.7% Pasifika students SWT and WT 7.7% Asian students SWT and WT Target tamariki may change each term, target groups will be a maximum of 4 for each class. Target groups will be those who are on the cusp of Working Within. Specialised programmes will be put in place for those who are Sub Working Toward or have been Working Toward for longer.
	Target Learners Progress Accelerated progress: 52.3% Expected Progress: 24.7% Less than expected Progress: 23% A substantial proportion of learners identified as Working Toward or Sub Working Toward made progress in reading during 2025, with over half of all learners (52.3%) making accelerated progress (2+ steps). This indicates that many learners below expectation are responding positively to teaching and intervention. However, 23% of learners made no movement, with this most evident in early year levels, particularly Year 1. While progress is evident, acceleration is not yet consistent across all cohorts, and further strengthening of early identification and targeted support will be required to ensure more learners shift out of the below-expectation group.
	Target: To increase the number of students working within or beyond the appropriate curriculum level in Reading

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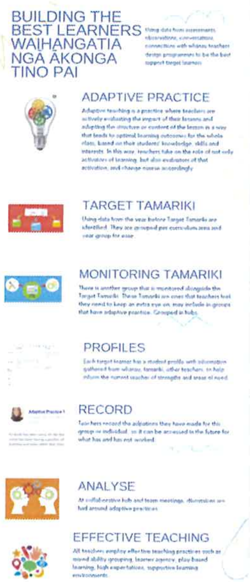
Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
 Build close relationships with whānau Target students monitored on SMS Culturally responsive programmes developed Text reflect cultural diversity of class Student voice evident in programmes Reviewing assessment data with teams and determine the particular	75.1% of ākonga are Working Within or Beyond, showing overall strong achievement across the school. • 52.3% of learners made accelerated progress, indicating positive movement, particularly in Years 3–4. • Year 1 shows the highest no-movement rate (41%), highlighting a group of learners not yet making sufficient progress early. • Achievement is strongest in middle year levels, with some variability across cohorts. Equity • Māori learners are achieving close to whole-school levels, continuing a positive trend. • Pasifika learners remain a priority group, with lower achievement levels than the whole school. • Asian and MELAA learners show improving progress, though writing demands continue to impact outcomes.	Structured literacy approaches and explicit teaching are supporting improved progress, particularly in the middle school. Learning Through Play and oral language development are strengthening early literacy foundations, but variability in acceleration shows implementation is not yet consistent across all cohorts. Targeted interventions and monitoring systems are having impact, particularly for learners close to expectation. Higher no-movement in Year 1 suggests: • need for earlier identification • more consistent rapid-response intervention Culturally responsive practices and whānau engagement are contributing positively to engagement and progress.	Strengthen early acceleration systems (Years 0–2) to reduce no-movement rates. Continue to embed structured literacy and explicit teaching practices consistently across teams. Maintain focus on target learners and regular monitoring, particularly those not making progress. Strengthen equity-focused teaching approaches, especially for Pasifika learners. Build greater coherence between reading, writing, and oral language programmes. Continue with target children focus, write up analysis of what was happening for individual children and the impact the teaching. Early targeting and monitoring is required to ensure closing of gaps early – investigation of students needs and abilities required: Learner profiles developed Implications to literacy teaching practice (BSLA) Identify effective pedagogy in literacy supporting building practice that correlates reading and writing

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learning needs Work with parents, families and whānau around ways to support students' learning Monitoring meetings to discuss progress of target students Reading Materials to encourage engagement School-wide professional development for Kaiako in BSLA Actions that have had impact: extra small group and individual reading, opportunity to build vocab through play, 'book club', BSLA PD across the school.			Teachers share adaptive practice that has had impact in teams Coaching teams to support adaptive practice. Kaiako analyse data closely Current planned actions are in action for 2025 especially: *Identify effective pedagogy in literacy supporting building practice that correlates reading and writing* *Teachers share adaptive practice that has had impact.* *Literacy intervention for those WT and SWT with support from SLA* *BSLA for Yr 0-6 (Structured Literacy)* *Ensure current planned actions are in action, especially:* Read texts that connect with students – humour, male authors, interest topics, exploring different text types to capture their ideas Integrate reading with Inquiry for purpose Wider access to personal choice ELL programmes support front loading of vocabulary **Māori students**: - PLD with Kura Ahurea - Revisit Tātaiako principles at whole staff and syndicate meetings

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			- Syndicate Inquiry Action plans –identify specific Māori learners - Select texts that are culturally responsive and authentic for learners - Know the learner - Create learner profiles – goals, aspirations, strengths, challenges, supports, interests, passions, well being - Partnerships in learning – whānau – goal setting interviews - Use Māori Achievement Collaborative PD to guide teaching **Pasifika students**: - Specialised Pasifika reading group with SLA - Practice cultural competencies outlined in Tapasā - introduce at Team level http://pasifika.tki.org.nz/Tapasa - Select texts that are culturally responsive and authentic for learners - Know the learner - Create learner profiles – goals, aspirations, strengths, challenges, supports, interests, passions, well being

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			- Partnerships in learning - whānau/aiga - Promote 'learner agency' - Promoting high expectations for Pasifika achievement **Asian students**: - Plan for and teach academic vocabulary to allow students to access word problems - ELL programmes linked with class curriculum area to support vocabulary front-loading - Select texts that are culturally responsive and authentic for learners - Effective practice for explicit teaching and learning - Build partnerships with whānau – goal setting interviews

Planning for next year:

Aim to increase student achievement is included in annual plan and targets. All targets are part of principal report each meeting and open for discussion and updates. Whole school has moved to collaborative teaching and learning within hubs. Use of Learner agency and Learning Through Play pedagogies. Structured Literacy (BSLA) as part of programme run by SLA. Collaborative teaching and learning means we are able to draw on strengths of teachers and give better opportunities for tamariki.

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Strategic Aim:	Āwhinatia – Build Connections: Whānau and school working together to nuture tamariki Tupu – Growing: All our people will be inspired and empowered to learn
Annual Aim:	Connect Learners and Community - Programmes of learning planned with local community in mind - Engaging school community in learning - - Pedagogical videos on website, regular hui for whānau Grow cultural sustainability - PLD: Engage in professional learning to further develop effective practices and pedagogies Grow Kaiako and Kaimahi - Learning Through Play PLD - Collaborative PD to enhance teaching and learning Grow Ākonga - Interests and aspirations explored through elective options - Review goal setting - Review and develop processes for Pūmanawa-ā-ākonga (graduate profile) - Learning designed using Learning through Play and Learner Agency pedagogies
Target:	All students are able to access The New Zealand Curriculum To increase the number of students achieving within or beyond the appropriate curriculum level in writing

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Baseline Data:	End of 2024 data % of students SWT and WT across the school. These ākonga are our 'targets'. 26% of all students SWT and WT 4.7% Māori students SWT and WT 3.5% Pasifika students SWT and WT 0.9% Asian students SWT and WT End of 2025 data % of students SWT and WT across the school. These ākonga are our 'targets'. 35% of all students SWT and WT 7.1% Māori students SWT and WT 4.9% Pasifika students SWT and WT 10% Asian students SWT and WT
	Target Learners Progress **Accelerated Progress: 45.7%** **Expected Progress: 36%** **Less than expected Progress: 18.3%** Learners identified as Working Toward or Sub Working Toward in writing showed moderate levels of progress, with 45.7% of learners making accelerated progress (2+ steps). While this demonstrates that many learners are making gains, acceleration is less consistent than in other learning areas. A proportion of learners (18.3%) made no movement, and progress patterns vary significantly across year levels. In particular, some cohorts show progress that is not yet sufficient to shift learners out of the below-expectation band. Writing remains the key area requiring strengthened consistency of teaching practice, targeted acceleration, and monitoring to ensure improved outcomes.

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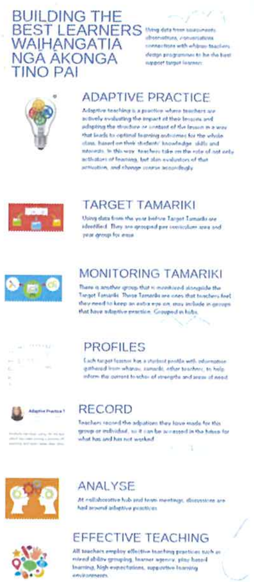
Actions *What did we do?*	Outcomes *What happened?*	Reasons for the variance *Why did it happen?*	Evaluation *Where to next?*
 Review assessment data with syndicate and determine the particular learning needs Work with parents, families and whānau around ways to support students' learning	65% of learners are Working Within or Beyond, making writing the most variable learning area. 45.7% of learners made accelerated progress, showing positive movement but less consistent than other areas. Year 5 is the key achievement cohort, with the highest proportion of learners below expectation Acceleration is uneven: • stronger in Years 2 and 6 **Equity:** • Māori learners are achieving around mid-60% At/Above, tracking close to school averages. • Pasifika learners remain the highest priority group, with significantly lower achievement levels.	Writing outcomes reflect: • differences in programme design across year levels Targeted interventions (small groups, workshops, writing scaffolds) have supported acceleration in some cohorts. Oral language and vocabulary development continue to be key drivers of success. Learning Through Play and Learner Agency programmes have been developed across the school and support oral language and vocabulary development. Boys continue to show higher levels of underachievement, particularly in upper year level. Collaboration in hubs, across the school, has developed stronger understanding of curriculum levels and knowledge of the curriculum Māori Collaborative Achievement PD Know the learner - aspirations, strengths, challenges,	While target learners have made progress, further refinement in teaching practices and adaptations could help boost overall school-wide performance. Strengthen school-wide consistency in writing teaching design and expectations. Prioritise Year 5 writing acceleration, with targeted teaching and monitoring (SLA) □Continue to build oral language, vocabulary, and writing structure across the curriculum. Expand culturally responsive writing contexts to support engagement and identity. Increase extension opportunities to grow the proportion of learners achieving beyond expectation. (mindPlus). Investigate what has had an impact for target learners and design relative programmes Implications to literacy teaching practice BSLA identify effective pedagogy in literacy supporting building practice that correlates reading and writing Teachers share adaptive practice that has had impact. Collaborative planning Tātaiako to be a base document interest topics, exploring different text types to capture their ideas Māori students: Cultural sustainability – rua Toa with Kura Ahurea programme Revisit Tātaiako principles at whole staff and syndicate meetings https://educationcouncil.org.nz/content/t%C4%81taiako-cultural-competencies-teachers-m%C4%81ori-learnerspdf-0 Read and implement aspects of Te Kotahitanga http://tekotahitanga.tki.org.nz/

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Moderation of writing (easTTle and OTJ's) Monitor target students in writing at Team Meetings School-wide professional development for teachers on culturally responsive teaching practice. Culturally responsive programmes developed Sharing of adaptive practice Focussed ELL support Student voice evident in programmes Writing integrated across the curriculum where possible	• MELAA and Asian learners show moderate achievement, indicating need for continued targeted support.	supports, interests, passions, well being Partnerships in learning – whānau Select rich tasks that are culturally responsive and authentic for learners Plan for and teach academic vocabulary to allow Ākonga to access word problems BSLA support More interesting motivations Learning Through Play Learner Agency across the school.. Using text as a model for writing (shared book) Making clear links between reading and writing. Development of workshops and flexible grouping Collaboration of teaching and learning Specific targeted teaching with groups/individuals. Integration of literacy with other learning areas. Teachers share adaptive practice that has had impact. Ensure the planned actions for previous years are included in plans, especially:	Know the learner - aspirations, strengths, challenges, supports, interests, passions, well being Partnerships in learning – whānau – goal setting interviews Pasifika students: Exposed to texts that connect with students to support writing Practice cultural competencies outlined in Tapasā - introduce at Team level http://pasifika.tki.org.nz/Tapasa Select rich tasks that are culturally responsive and authentic for learners Know the learner - aspirations, strengths, challenges, supports, interests, passions, well being Team Inquiry Action plans – Asian students: Exposed to texts that connect with students In class programmes are tailored to support needs of ELL students ELL programmes focus on literacy ELL programmes linked with class Inquiry to support vocabulary front loading Use ideas from Tātaiako and Tapasā to make connections Design teaching programme/strategies and Early targeting and monitoring is required to ensure closing of gaps early – investigation of student's needs, and abilities required Implications to literacy teaching practice Identify effective pedagogy in literacy supporting building practice that correlates reading and writing Teachers share adaptive practice that has had impact. Collaborative planning Identify target learners in each classroom so that accelerated learning is targeted and specific Continue to build teacher assessment capability 'as' and 'for' learning

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		Identify target learners for each classroom so that accelerated learning is targeted and specific Continue to build teacher assessment capability 'as' and 'for' learning Monitor and tracking assessment tasks that captures skills, knowledge and attitudes of our learners through formative assessment Promote professional readings to support teacher effectiveness Professional growth – building effective practice through goal setting linked to teacher appraisal	Monitor and tracking assessment tasks that captures skills, knowledge and attitudes of our learners through formative assessment Further development of Target data to monitor progess and adaptions Diverse Learners Database – collaborative approach to teaching as inquiry identified from learner profiles - Promote professional readings to support teacher effectiveness - Professional growth – building effective practice through goal setting linked to teacher appraisal - Developing teacher pedagogical content knowledge through 'within school lead' role with Learner Agency in writing. - Literacy Learning Progressions **Gender**: Male students have high % of underachievement across all sectors and within cohorts To promote achievement: - Developing learner agency - share data with students and progressions in writing to support goal setting - Collect student voice: attitude, writing topics, purpose for writing, learning goals - Encourage writing by reading texts that connect with students – humour, male authors, interest topics, exploring different text types to capture their ideas - Students have choice in writing responses to communicate to their audience - Teachers design workshops to cater to learner agency - Explicit teaching of author styles that appeal to males

Statement of Variance: Progress against targets and strategic aims

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- Use a range of writing tools and sources to enable students to express their ideas to their audience using apps and range of technologies
- Create authentic writing purposes to enable students to write for authentic audience
Māori students:
- Use past PLD as a base for understanding effective practice
- Revisit Tātaiako principles at syndicate meetings
- Syndicate Inquiry Action plans –identify specific goals to raise achievement of Māori
- Know the learner - Create learner profiles – goals, aspirations, strengths, challenges, supports, interests, passions, well being
- Partnerships in learning - whānau
- Promote gathering ‘perspectives’ – Māoridom views in discussions
- Kura Ahurea PD to complement
Pasifika students:
- Practice cultural competencies outlined in Tapasā - introduced at Team level http://pasifika.tki.org.nz/Tapasa
- Exposed to texts that connect with students to support writing
- Syndicate Inquiry Action plans –identify specific goals to raise achievement of Pasifika
- Know the learner - Create learner profiles – goals, aspirations, strengths, challenges, supports, interests, passions, well being
- Partnerships in learning - whānau/aiga
- Promote ‘learner agency’ – goal setting
- Raise expectations - Pasifika writing achievement to ‘Working Beyond’ expected Curriculum Level by Identify the students ‘Working Within’ and promote
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			goals and learner agency to raise achievement to 'Working Beyond' - Promoting high expectations for Pasifika achievement as lowest % of shifts in writing achievement **Asian students**: - Exposed to texts that connect with students - In class programmes are tailored to support needs of ELL students - ELL programmes focus on literacy - ELL programmes linked with class Inquiry to support vocabulary front loading - Teaching vocabulary through explicit practice - Make connections to students prior knowledge and/or build experiences to promote and develop vocabulary for writing - Explicit links to reading to build knowledge of language - Effective practice for explicit teaching and learning - Build partnerships with whānau - Use ideas from Tātaiako and Tapasā to make connections

Aim to increase student achievement is included in annual plan and targets. All targets are part of principal report each meeting and open for discussion and updates. Whole school has moved to collaborative teaching and learning within hubs. Use of Learner agency and Learning Through Play pedagogies. Developing writing pedagogies with SLA and a MoE writing tool for Yr 6. Collaborative teaching and learning means we are able to draw on strengths of teachers and give better opportunities for tamariki. Continue with easTTle for assessment for learning for Yr 3 -6.

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Target:	All students are able to access The New Zealand Curriculum To increase the number of students achieving within or beyond the appropriate curriculum level in mathematics and statistics
akonga	End of 2024 data % of students SWT and WT across the school. These ākonga are our 'targets' 19.7% of all students SWT and WT 5.3% Māori students SWT and WT 2.6% Pasifika students SWT and WT 6.4% Asian students SWT and WT

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	End of 2025 data % of students SWT and WT across the school. These ākonga are our 'targets' 23.4% of all students SWT and WT 7.0% Māori students SWT and WT 4.0% Pasifika students SWT and WT 9.0% Asian students SWT and WT
	Target Learners Progress: Accelerated Progress: 59% Expected Progress: 24.7% Less than expected Progress: 16.3% Learners identified as Working Toward or Sub Working Toward in mathematics showed strong progress overall, with 59% of learners making accelerated progress (2+ steps). This indicates that targeted teaching approaches are effectively supporting learners below expectation. The proportion of learners making no movement is relatively low (**16.3%**), suggesting that most learners are responding to instruction. Overall, mathematics shows the strongest response in accelerating learners below expectation. Mathematics shows the strongest acceleration for learners below expectation. Targeted teaching in maths is having a strong impact — especially for learners below expectation

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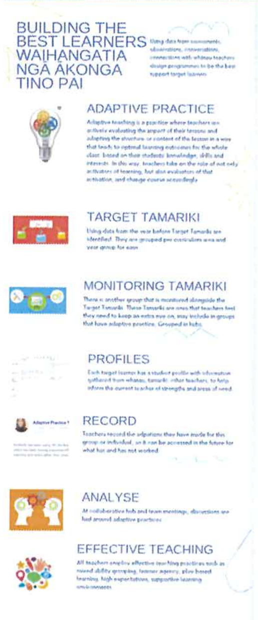 Review assessment data with teams and determine the particular learning needs Work with parents, families and whānau around ways to support students' learning Monitor target students in Maths at Team Meetings Collaborative teaching and planning in all teams Coaching model to support target learners	76.6% of learners are Working Within or Beyond, indicating strong overall achievement. 59% of learners made accelerated progress, the strongest of the three learning areas. Year 3 shows very strong acceleration (81.6%), Equity: • Māori learners are achieving below whole-school levels but showing progress. • Pasifika and MELAA learners remain priority groups, with lower achievement rates. • Asian learners show moderate achievement, with opportunities to strengthen problem-solving and language.	Improvements occurred as a result of: The combined efforts within teams Strong progress reflects: • explicit teaching of strategies • use of rich tasks and mathematical talk • collaborative teaching practices High acceleration in middle years suggests effective: • shared planning • responsive teaching We highlight the importance of: • strong number foundations • early intervention Regular discussions within syndicates about target students Documenting each target students progress and the adaptive practice that was put in place gave teachers an insight of how the programmes were impacting Collaborative planning and teaching so everyone is responsible for all learners Teachers share adaptive practice that has had impact.	Early targeting and monitoring is required to ensure closing of gaps early – investigation of student's needs, and abilities required **Implications to mathematics teaching practice** Maintain and spread effective practice Prioritise Year 5 acceleration, with targeted teaching and consistent expectations. Strengthen early years maths foundations (Years 0–2) to reduce no-movement. Continue to embed rich tasks, talk moves, and culturally responsive contexts. Maintain strong focus on equity and targeted acceleration for priority learners **School-wide Strategic Aims in Mathematics** - Identify target learners for each classroom so that accelerated learning is targeted and specific - Continue utilising the support of external advisors to further develop teacher knowledge

Moderation of assessment		Share practices that have been effective in accelerating learning Promoting high expectations for Pasifika achievement as lowest % in mathematics achievement Selection of rich tasks that are culturally responsive and authentic for learners Early targeting and monitoring is required to ensure closing of gaps early – investigation of Ākonga needs, and abilities required Implications to maths teaching practice Identifying effective pedagogy in maths supporting building practice Teachers share adaptive practice that has had impact. Early targeting and monitoring is required to ensure closing of gaps early – investigation of student's needs, and abilities required Collaborative planning and teaching Mixed ability grouping, rich Maths tasks	(pedagogy and content knowledge) - Continue developing collaborative practices across classrooms, syndicates and school - Continue to build teacher role in the classroom, using talk moves, Rich tasks, mixed ability grouping - School-wide assessment schedule that fits the intended outcomes for LBS learner agency - Review assessment tasks so that specific skills, knowledge and attitudes are captured of our learners through formative assessment - Moderate mathematical assessments school-wide to ensure that curriculum level expectations are the same throughout the school - Promote professional readings to support teacher effectiveness - Team Target Action Plans – identify specific goal for each syndicate in consultation with leadership and based on previous years data as each syndicate group has a

			different group of learners that are underachieving **Equity:** - Use MAC and Kura Ahurea knowledge to identify effective practice - Revisit Tātaiako principles at whole staff and syndicate meetings - Read and implement aspects of Te Kotahitanga http://tekotahitanga.tki.org.nz/ - Select rich tasks that are culturally responsive and authentic for learners - Know the learner - Create learner profiles – goals, aspirations, strengths, challenges, supports, interests, passions, well being - Partnerships in learning – whānau - Specialist Maths kaiako focussing on Māori and Pacific ākonga

Planning for next year:

Aim to increase student achievement is included in annual plan and targets. All targets are part of principal report each meeting and open for discussion and updates. Whole school has moved to collaborative teaching and learning within hubs. Use of Learner agency and Learning Through Play pedagogies. Developing Maths pedagogies with Specialist Maths kaiako. Collaborative teaching and learning means we are able to draw on strengths of teachers and give better opportunities for tamariki

Whakatauki sourced through www.inspiringcommunities.co.nz

Strategic Goal 1

Āwhinatia: Build Connections - Whānau and school working together to nuture tamariki

Waiho i te toipoto, kaua i te toiroa

Actions	What did we achieve?	Evidence	Variances
Connect Learners and Community - Actions BoT works in partnership with whānau Māori in planning, decision making and resource management Design programmes of learning that offer community opportunities. BoT proactively seek to understand the aspirations of the Māori community and these aspirations are acted on EOTC activities planned from beginning of year to support connections with iwi, hapu, whānau Māori	Progress was made towards strengthening relationships and partnerships between the Board, whānau Māori, and the wider school community. The Board increased its understanding of how iwi, hapū, and whānau Māori wish to engage and work collaboratively with school governance. This included growing knowledge of tikanga Māori, te reo Māori, and local pūrākau, and consideration of these within strategic planning and decision-making processes. A co-opted board member was appointed to strengthen connections and engagement with whānau Māori and to support culturally responsive governance practices. Opportunities for connection were also created through W.A.T.P hui and wider school events, enabling relationship-building and informal consultation with whānau. Whānau Māori contributed to school decision-making processes, particularly in relation to the development of the next strategic plan through surveys and	• Board induction and ongoing governance discussions • Appointment of a co-opted board member to strengthen whānau Māori engagement Feedback gathered from the co-opted board member regarding strategic planning and engagement processes • Invitations and communication with interested whānau Māori regarding involvement opportunities • W.A.T.P hui and school community events • Board professional learning with local iwi • Whānau Māori survey responses and strategic plan consultation feedback • Learning programmes, newsletters, reporting, and performances reflecting local pūrākau and community connections	While progress was made in strengthening relationships with whānau Māori, the planned whānau Māori hui was not achieved during the strategic cycle. This limited opportunities for more formalised and sustained engagement. Strengthening authentic partnerships with whānau Māori will remain an ongoing priority for the Board and the co-opted board member moving forward. Although opportunities for consultation increased, continued work is required to ensure engagement processes are regular, inclusive, and representative of the aspirations of whānau Māori and the wider school community. The integration of local pūrākau and community connections into learning programmes increased significantly; however, embedding these practices consistently across all areas of the school remains a continued focus for future development.

	community consultation opportunities. Learning programmes increasingly reflected local contexts and pūrākau, with learning shared with whānau through performances, reporting processes, newsletters, and other community-facing opportunities. Board professional learning with local iwi strengthened understanding of local aspirations and supported the development of culturally responsive governance practices		
Engaging School Community in Learning Website update Videos of pedagogy posted on HERO and website Set up of HERO for ease of access Pop up HERO info sessions Targeted, timely communication Review 'Learning Conversations' Seek to understand the aspirations of whānau Māori. Monitor and act on as per 'Attendance' document 2025.	Progress was made towards strengthening collaborative partnerships between the school, whānau, iwi, and the wider community. A range of opportunities were created for whānau to engage with the school, contribute their perspectives, and access information relating to learning, school priorities, and upcoming events. The school fostered an increasingly open and relational approach to engagement through W.A.T.P hui, learning conversations, surveys, informal "connection time" opportunities, HERO posts, info sessions, and ongoing community interactions. These approaches supported greater visibility of learning and encouraged whānau participation in school life and decision-making	W.A.T.P hui participation and feedback • Learning conversations and whānau engagement opportunities • Community surveys and informal feedback gathered during connection opportunities • Newsletter review and communication analysis • Board and leadership engagement with Ka Hikitia – Ka Hāpaitia • Published iwi aspirations and partnership discussions • Ongoing work with M.A.C to strengthen culturally responsive practice • Classroom observations and kaiako practice relating to language revitalisation and culturally sustaining pedagogy • Attendance monitoring and engagement information	While there was increased community engagement and participation across a range of initiatives, communication continued to be an area of mixed feedback within the community. Whānau perspectives varied significantly regarding the amount, frequency, and style of communication, making it challenging to achieve a consistent approach that met all expectations. Although opportunities for partnership and engagement increased, further work is required to strengthen sustained participation from all groups within the school community and to ensure that engagement opportunities are accessible and representative. The exploration of Ka Hikitia and culturally sustaining practices has

Kaiako available before school during Connection Time HERO, Zoom Phone calls / emails home Pop up info sessions Planned info sessions	processes. Communication systems and processes were reviewed and refined to better meet the needs of the community. The school newsletter and website were analysed and updated to improve accessibility, relevance, and clarity of information relating to learning programmes, school events, and strategic priorities. This contributed to improved transparency and stronger home-school connections. The Board and leadership team also strengthened their understanding of culturally responsive partnership practices through engagement with *Ka Hikitia* and ongoing work with M.A.C. Leadership explored ways to create conditions that support te reo Māori revitalisation and Māori success, while ensuring these approaches positively influence outcomes for all learners. Kaiako continued to develop practices that support language revitalisation and culturally sustaining teaching approaches. Iwi aspirations and community perspectives increasingly informed school direction and programme development. Attendance remained an ongoing focus, with strengthened partnerships and improved		strengthened leadership understanding and direction; however, embedding these approaches consistently across all aspects of school practice remains ongoing. Attendance rates showed areas of improvement, though attendance continues to require targeted focus and ongoing partnership with whānau to support consistent engagement in learning

	communication supporting engagement and connection with tamariki and whānau		

Strategic Goal 2
Tupu: Growing - All our people will be inspired and empowered to learn
Whāia te mātauranga hei oranga mō koutou

Actions	What did we achieve?	Evidence	Variances
Grow Cultural Sustainability Use Culturally Responsive practices framework to guide planning Attend Kura Ahurea PD, share across staff Principal to be part of MAC	Progress was made towards embedding culturally sustainable practice across the school. Tamariki, kaiako, and kaimahi demonstrated increased understanding and use of tikanga Māori, te reo Māori, and local pūrākau within teaching and learning programmes. There was also a strengthened understanding amongst staff of leadership practices that support Māori success and achievement. Classroom observations and planning documentation indicated growing integration of local pūrākau across year levels, with most tamariki able to retell the pūrākau relevant to their learning level. Tamariki Māori voice and kōrero reflected increasing confidence, engagement, and a stronger sense of success within the school environment. Professional learning and development, including ongoing partnership with MAC and the use of the Poutama Reo resource, contributed to increased staff capability in culturally responsive practice. Kaiako also analysed whānau Māori aspirations and considered how	Classroom observations and planning documentation demonstrating integration of local pūrākau • Ongoing observations and feedback guided by the Poutama Reo resource • Staff professional learning and development focused on cultural competence • Analysis of whānau Māori aspirations and responsive classroom practices • Tamariki Māori voice and feedback • Achievement and progress data for tamariki Māori • Partnership work with MAC	While significant progress was made, culturally sustainable practice is not yet consistently embedded across all areas of the school. Changes in staffing during the strategic period impacted continuity and consistency of implementation. Although understanding of local pūrākau and culturally responsive practice has strengthened, further work is required to ensure these practices are deeply embedded and sustained over time. The partnership with MAC has positively supported staff understanding of Māori success and contributed to improved outcomes for tamariki Māori; however, continued focus is required to further accelerate achievement and strengthen culturally sustaining practice across the kura.

	these could be authentically reflected within classroom programmes. Academic outcomes for tamariki Māori showed improvement over the course of the strategic cycle, indicating positive shifts in both engagement and achievement.		
Grow Kaiako and Kaimahi Longworth Education BSLA Refreshed Curriculum MoE Maths Mixed ability grouping Collaborative planning and teaching; research through readings, workshops, visits Hub Vision updates	Significant progress was made in strengthening kaiako and kaimahi capability across key pedagogical and curriculum priorities. Staff engaged in a wide range of professional learning opportunities focused on Learning Through Play pedagogy, structured literacy, positive behaviour approaches, trauma-informed practice, and the refreshed New Zealand Curriculum. All kaiako accessed professional learning and development in Better Start Literacy Approach (BSLA) during 2025, with implementation occurring across the school. This strengthened teacher capability in structured literacy practices and supported greater consistency in literacy instruction. Kaiako in Years 3–6 continued to build their understanding and application of structured literacy approaches through ongoing BSLA training and implementation support. All kaiako also participated in professional learning relating to the refreshed English and Mathematics	• Staff participation in BSLA professional learning and implementation • Professional learning sessions relating to the refreshed New Zealand Curriculum (English and Mathematics) • Trauma-informed practice readings, discussions, and professional learning opportunities • Positive Behaviour for Learning staff meetings and implementation discussions • Leadership monitoring and analysis of behaviour data • Development of targeted behaviour plans for tamariki requiring additional support • Classroom observations, planning documentation, and teacher inquiry discussions • Ministry of Education mathematics professional learning participation	While considerable progress was made in staff professional capability, the pace and scale of curriculum change created challenges for consistent implementation and deep understanding. Changes to the refreshed curriculum released in October impacted staff confidence and slowed the embedding of new curriculum approaches across the school. Mixed-ability and equity-focused pedagogical approaches proved challenging to fully implement alongside the evolving curriculum requirements, as some aspects of the refreshed curriculum did not align easily with existing mixed-ability practices. Kaiako continued to trial and adapt approaches to best meet the needs of their learners within this changing context. The strong focus on foundational professional learning, particularly BSLA and Ministry of Education mathematics professional development,

	curriculum. This supported increased awareness and understanding of curriculum changes, expectations, and implications for teaching and learning programmes. Staff engaged in collaborative discussions and trialled a range of pedagogical approaches to respond to the evolving curriculum context and the needs of their ākonga. Professional learning relating to trauma-informed practice and Positive Behaviour for Learning contributed to greater consistency in relational practice and behaviour support across the school. Leadership continued to monitor behaviour data, support kaiako, and design targeted behaviour plans for tamariki requiring additional support. Term 1 behaviour data was analysed by the Senior Leadership Team to identify trends and inform next steps. Kaiako strengthened their understanding of effective teaching practice through Ministry of Education mathematics professional learning and structured literacy implementation. Staff demonstrated a commitment to adapting practice to support equity, inclusion, and mixed-ability learning environments		strengthened effective teaching practice but reduced the capacity for wider innovative practice initiatives during the strategic cycle. Trauma-informed and Positive Behaviour for Learning approaches increased staff understanding and consistency; however, embedding these practices across all settings and ensuring sustainability over time remains an ongoing focus.

Grow Ākonga Connect tamariki with community through electives Pūmanawa-ā-ākonga development Literacy and maths goals reviewed PD in Learning Through Play Continue building understanding of learner agency PD in Structured Literacy	Tamariki were provided with a wide range of opportunities beyond the classroom that supported authentic learning, connection to place, and the development of the school's graduate profile, *Pūmanawa-ā-Ākonga*. Learning experiences increasingly reflected real-world contexts and encouraged tamariki to develop as communicators, collaborators, creators, and critical thinkers. Yr 5-6 tamariki have increasingly more opportunity for learner agency. Education Outside the Classroom (EOTC) opportunities were expanded across all year levels. Year 5–6 tamariki participated in learning experiences connected to the local environment, including snorkelling, sailing, hiking, and exploration of local waterways. These experiences strengthened confidence, resilience, teamwork, and environmental understanding. Year 3–4 tamariki engaged with local places and community-based learning opportunities, while Year 1–2 tamariki accessed experiences beyond the immediate school environment through visits to Te Papa and local parks. Beach School also continued to provide authentic opportunities for inquiry, environmental learning, and connection to the local community and natural environment.	• EOTC participation and programme planning across year levels • Beach School and local curriculum learning experiences • Elective programmes and learner participation • Draft *Pūmanawa-ā-Ākonga* procedures and planning documentation • Kaiako feedback relating to trial implementation in reporting and planning • Tamariki voice and goal-setting discussions • Leadership analysis of *Pūmanawa-ā-Ākonga* as learner goals • Pacific Peoples group initiatives and mathematics-focused engagement wor	hile a broad range of opportunities were provided for tamariki, the *Pūmanawa-ā-Ākonga* framework remained in draft form during the strategic cycle. This meant that implementation across the school was not yet fully consistent or embedded. Further work is required to finalise procedures and strengthen shared understanding across all year levels. Older tamariki demonstrated a stronger understanding of the *Pūmanawa-ā-Ākonga* and their connection to learning goals, while younger tamariki were still developing familiarity with the language and concepts. This reflected the staged implementation process and the developmental appropriateness of the framework across age groups. Although opportunities beyond the classroom were extensive and highly engaging, continued work is required to ensure these experiences are consistently linked to learner reflection, goal-setting, and the wider graduate profile. The Pacific Peoples group provided valuable insight and support; however, sustaining and extending this partnership work remains an ongoing priority to continue strengthening equitable outcomes for Pacific learners.

	Elective opportunities supported tamariki to engage with interests, skills, and experiences beyond the traditional curriculum, helping to "bring the outside world into the school" and strengthen learner engagement and agency. Work continued on the development and implementation of the *Pūmanawa-ā-Ākonga* framework and associated procedures. Draft processes were designed, shared with kaiako for feedback, and trialled within reporting and planning practices. Tamariki, particularly in Years 5 - 6, demonstrated an increased understanding of the *Pūmanawa-ā-Ākonga* and were increasingly able to discuss these dispositions in relation to their own learning and goals. Tamariki in Years 1 - 4 also began developing an understanding of these learner attributes through classroom programmes and discussions. The Pacific Peoples group continued with a focus on mathematics achievement and learner success, supporting culturally responsive approaches and strengthened engagement for Pacific learners and whānau		

LYALL BAY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	2892
Principal:	Melanie Dean
School Address:	Freyberg Street, Lyall Bay
School Postal Address:	Freyberg Street, Lyall Bay, Wellington, 6022
School Phone:	04 939 9112
School Email:	kathy@lyallbay.school.nz
Accountant / Service Provider:	Education Services Dedicated to your school

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LYALL BAY SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Education Services. Dedicated to your school

Lyall Bay School

Statement of Responsibility

For the year ended 31 December 2025

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Tania Elizabeth Mihi Heyrick
Full Name of Presiding Member

Melanie Elizabeth Dean
Full Name of Principal

Signature of Presiding Member

Signature of Principal

14/5/26
Date

14-05-26
Date

Education Services
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Lyall Bay School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	3,525,505	3,314,166	3,316,958
Locally Raised Funds	3	55,540	39,150	55,170
Interest		17,555	15,000	28,991
Total Revenue		3,598,600	3,368,316	3,401,119
Expense				
Locally Raised Funds	3	12,521	2,500	22,655
Learning Resources	4	2,740,089	2,385,025	2,530,859
Administration	5	237,125	204,830	220,689
Interest		1,444	864	1,929
Property	6	799,278	790,745	721,635
Total Expense		3,790,457	3,383,964	3,497,767
Net Surplus / (Deficit) for the year		(191,857)	(15,648)	(96,648)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(191,857)	(15,648)	(96,648)

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Education Services. Dedicated to your school

Lyall Bay School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		744,814	825,665	841,462
Total comprehensive revenue and expense for the year		(191,857)	(15,648)	(96,648)
Contributions from the Ministry of Education - Te Mana Tuhono		32,483	-	-
Equity at 31 December		585,440	810,017	744,814
Accumulated comprehensive revenue and expense		585,440	810,017	744,814
Equity at 31 December		585,440	810,017	744,814

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Education Services. Dedicated to your school

Lyall Bay School
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	7	91,849	382,529	427,277
Accounts Receivable	8	193,481	246,505	186,221
GST Receivable		12,101	22,720	-
Prepayments		34,843	13,878	30,968
Inventories	9	4,876	3,649	3,872
Investments	10	273,330	219,771	335,964
Funds Receivable for Capital Works Projects	17	1,407	-	-
		611,887	889,052	984,302
Current Liabilities				
GST Payable		-	-	10,846
Accounts Payable	12	324,946	212,840	292,664
Borrowings	13	29,125	-	29,125
Revenue Received in Advance	14	-	13,210	12,810
Provision for Cyclical Maintenance	15	-	167,233	-
Finance Lease Liability	16	7,858	13,887	12,652
Funds held for Capital Works Projects	17	-	-	223,694
		361,929	407,170	581,791
Working Capital Surplus/(Deficit)		249,958	481,882	402,511
Non-current Assets				
Property, Plant and Equipment	11	401,474	370,742	395,039
		401,474	370,742	395,039
Non-current Liabilities				
Borrowings	13	28,456	-	48,340
Provision for Cyclical Maintenance	15	24,240	26,902	-
Finance Lease Liability	16	13,296	15,705	4,396
		65,992	42,607	52,736
Net Assets		585,440	810,017	744,814
Equity		585,440	810,017	744,814

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

Education Services. Dedicated to your school

Lyall Bay School

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		771,664	715,593	859,117
Locally Raised Funds		32,341	31,150	41,231
International Students		22,702	10,000	9,738
Goods and Services Tax (net)		(22,947)	-	33,566
Payments to Employees		(575,998)	(442,765)	(558,393)
Payments to Suppliers		(364,623)	(202,350)	(367,735)
Interest Paid		(1,444)	(864)	(1,929)
Interest Received		20,474	15,000	26,619
Net cash from/(to) Operating Activities		(117,831)	125,764	42,214
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(26,344)	(37,500)	(72,984)
Purchase of Investments		(12,156)	-	(116,194)
Proceeds from Sale of Investments		74,790	-	-
Net cash from/(to) Investing Activities		36,290	(37,500)	(189,178)
Cash flows from Financing Activities				
Finance Lease Payments		(8,902)	(24,416)	(7,886)
Repayment of Borrowings		(19,884)	-	-
Funds Administered on Behalf of Other Parties		(225,101)	-	263,446
Net cash from/(to) Financing Activities		(253,887)	(24,416)	255,560
Net increase/(decrease) in cash and cash equivalents		(335,428)	63,848	108,596
Cash and cash equivalents at the beginning of the year	7	427,277	318,681	318,681
Cash and cash equivalents at the end of the year	7	91,849	382,529	427,277

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.

Lyall Bay School
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity
Lyall Bay School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation
Reporting Period
The financial statements have been prepared for the period 1 January 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation
The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied
The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime
The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of $33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base
The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency
These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies
The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions
The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance
The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment
The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies
Management has exercised the following critical judgements in applying accounting policies:

Classification of leases
Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 22b.

Recognition of grants
The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants
The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist
Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests
Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue
Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Operating Lease Payments
Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments
Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

f) Cash and Cash Equivalents
Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable
Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories
Inventories are consumable items held for sale and are comprised of stationery and sports uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments
Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment
Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases
A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the School will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation
Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	20 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets
Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in surplus or deficit.

The reversal of an impairment loss is recognised in surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

l) Accounts Payable
Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

m) Employee Entitlements
Short-term employee entitlements
Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements
Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

n) Revenue Received in Advance
Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

o) Funds Held in Trust
Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) Funds held for Capital works
The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Shared Funds
Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance
The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the school, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 8 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

s) Financial Instruments
The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings and finance lease liability. Financial liabilities are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

t) Borrowings
Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

u) Goods and Services Tax (GST)
The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

w) Services received in-kind
From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	845,987	721,577	773,673
Teachers' Salaries Grants	2,078,643	1,961,305	1,915,885
Use of Land and Buildings Grants	598,149	628,784	621,207
Other Government Grants	2,726	2,500	6,193
	3,525,505	3,314,166	3,316,958

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue			
Donations and Bequests	2,837	7,000	2,282
Fees for Extra Curricular Activities	21,926	14,050	28,242
Trading	2,968	5,500	5,609
Fundraising and Community Grants	5,107	2,600	2,342
International Student Fees	22,702	10,000	16,695
	55,540	39,150	55,170
Expense			
Extra Curricular Activities Costs	10,347	-	14,128
Trading	1,858	2,500	5,783
Fundraising and Community Grant Costs	(47)	-	228
International Student - Other Expenses	363	-	2,516
	12,521	2,500	22,655
Surplus for the year Locally Raised Funds	43,019	36,650	32,515

The school received a grant from the TG Macarthy Trust for $4,000 which is included in the Fundraising and Community Grants line in the above note.

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	40,250	32,400	39,628
Employee Benefits - Salaries	2,595,403	2,277,770	2,390,320
Staff Development	33,361	10,600	23,517
Depreciation	70,489	62,955	76,462
Other Learning Resources	586	1,300	932
	2,740,089	2,385,025	2,530,859

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	11,594	7,923	10,860
Board Fees and Expenses	10,273	7,750	8,179
Operating Leases	5,100	6,427	6,359
Other Administration Expenses	33,052	25,930	22,805
Employee Benefits - Salaries	141,332	126,300	136,074
Insurance	19,094	15,000	20,332
Service Providers, Contractors and Consultancy	16,680	15,500	16,080
	237,125	204,830	220,689

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	72,356	83,759	90,398
Cyclical Maintenance	24,240	11,402	(89,768)
Heat, Light and Water	48,990	25,300	49,945
Rates	4,865	3,500	3,333
Repairs and Maintenance	36,681	25,000	33,451
Use of Land and Buildings	598,149	628,784	621,207
Other Property Expenses	13,997	13,000	13,069
	799,278	790,745	721,635

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	91,849	382,529	427,277
Cash and cash equivalents for Statement of Cash Flows	91,849	382,529	427,277

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

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8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	500	12,996	-
Receivables from the Ministry of Education	3,372	-	3,130
Interest Receivable	3,320	3,867	6,239
Banking Staffing Underuse	-	73,764	-
Teacher Salaries Grant Receivable	186,289	155,878	176,852
	193,481	246,505	186,221
Receivables from Exchange Transactions	3,820	90,627	6,239
Receivables from Non-Exchange Transactions	189,661	155,878	179,982
	193,481	246,505	186,221

9. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Stationery	3,516	1,173	2,988
Sports Uniforms	1,360	2,476	884
	4,876	3,649	3,872

10. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	273,330	219,771	335,964
Total Investments	273,330	219,771	335,964

11. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	290,739	-	-	-	(28,785)	**261,954**
Furniture and Equipment	43,691	19,724	-	-	(13,809)	**49,606**
Information and Communication Technology	35,176	36,833	-	-	(12,331)	**59,678**
Leased Assets	16,051	18,117	-	-	(14,115)	**20,053**
Library Resources	9,382	2,250	-	-	(1,449)	**10,183**
	395,039	76,924	-	-	(70,489)	**401,474**

The net carrying value of equipment held under a finance lease is $20,053 (2024: $16,051)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2025 Cost or Valuation $	2025 Accumulated Depreciation $	2025 Net Book Value $	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $
Building Improvements	854,747	(592,793)	**261,954**	854,747	(564,008)	**290,739**
Furniture and Equipment	529,433	(479,827)	**49,606**	512,781	(469,090)	**43,691**
Information and Communication Technology	353,448	(293,770)	**59,678**	316,615	(281,439)	**35,176**
Leased Assets	51,878	(31,825)	**20,053**	48,271	(32,220)	**16,051**
Library Resources	20,869	(10,686)	**10,183**	18,620	(9,238)	**9,382**
	1,810,375	(1,408,901)	**401,474**	1,751,034	(1,355,995)	**395,039**

12. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	19,948	27,719	21,665
Accruals	9,444	6,040	8,860
Banking Staffing Overuse	75,286	-	58,118
Employee Entitlements - Salaries	186,289	155,878	176,852
Employee Entitlements - Leave Accrual	33,979	23,203	27,169
	324,946	212,840	292,664
Payables for Exchange Transactions	324,946	212,840	292,664
	324,946	212,840	292,664

The carrying value of payables approximates their fair value.

13. Borrowings

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Painting Contract due within one year	29,125	-	29,125
	29,125	-	29,125
Painting Contract due after one year	28,456	-	48,340
	28,456	-	48,340

In 2020 the Board signed an agreement with Programmed Property Services (the contractor) for an agreed programme of work covering a eight year period. The programme provides for Interior and exterior painting of the Ministry owned buildings in 2024, with regular maintenance in subsequent years. The agreement has an annual commitment of $29,125. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability

14. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Income In Advance	-	13,210	-
Grants in Advance - Ministry of Education	-	-	12,810
	-	13,210	12,810

15. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	-	182,733	167,233
Increase/(decrease) to the Provision During the Year	24,240	11,402	(167,233)
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	24,240	194,135	-
Cyclical Maintenance - Current	-	167,233	-
Cyclical Maintenance - Non current	24,240	26,902	-
	24,240	194,135	-

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2032. This plan is based on the School's 10 Year Property plan / painting quotes.

16. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
No Later than One Year	9,150	13,887	13,554
Later than One Year	14,961	15,705	4,639
Future Finance Charges	(2,957)	-	(1,145)
	21,154	29,592	17,048
Represented by			
Finance lease liability - Current	7,858	13,887	12,652
Finance lease liability - Non current	13,296	15,705	4,396
	21,154	29,592	17,048

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17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

2025	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
Weathertightness Project	219340	37,769	-	(37,769)	-	-
Carpet Replacement	249848	83,116	4,158	(87,274)	-	-
Roofing Remediation	244137	102,809	-	(6,425)	(97,791)	(1,407)
Roofing Works	244135	-	(13,664)	(84,127)	97,791	-
Totals		223,694	(9,506)	(215,595)	-	(1,407)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(1,407)

2024	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
Weathertightness Project	219340	(42,052)	75,578	(37,469)	41,712	37,769
Carpet Replacement	249848	-	89,801	(6,685)	-	83,116
Roofing Remediation	244137	-	107,884	(5,075)	-	102,809
Totals		(42,052)	273,263	(49,229)	41,712	223,694

Represented by:

Funds Held on Behalf of the Ministry of Education	223,694
Funds Receivable from the Ministry of Education	-

18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the School would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	2,835	3,350
Leadership Team		
Remuneration	774,618	754,742
Full-time equivalent members	6.04	6.33
Total key management personnel remuneration	777,453	758,092

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	5 - 6	4 - 5
Termination Benefits	-	-

Other Employees

The number of other employees with remuneration greater than $100,000 was in the following bands:

Remuneration $000	2025 FTE Number	2024 FTE Number
100 - 110	2.00	3.00
110 - 120	1.00	1.00
120 - 130	2.00	2.00
130 - 140	1.00	0.00
	6.00	6.00

The disclosure for 'Other Employees' does not include remuneration of the Principal.

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2025 Actual	2024 Actual
Total	$0	$0
Number of People	0	0

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: nil).

Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts for specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2025 the Ministry of Education provided collective agreement and pay equity settlement funding. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2025 has not yet been advised. The School has therefore not recognised an asset or liability regarding this funding wash-up, which is expected to be settled in July 2026.

22. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of $156,121 (2024: $381,165) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
Roofing Remediation	156,121
Total	**156,121**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

There are no operating commitments as at 31 December 2025 (Operating commitments at 31 December 2024: nil).

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23. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	91,849	382,529	427,277
Receivables	193,481	246,505	186,221
Investments - Term Deposits	273,330	219,771	335,964
Total financial assets measured at amortised cost	558,660	848,805	949,462

Financial liabilities measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Payables	324,946	212,840	292,664
Borrowings - Loans	57,581	-	77,465
Finance Leases	21,154	29,592	17,048
Total financial liabilities measured at amortised cost	403,681	242,432	387,177

24. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

25. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

Lyall Bay School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Lloyd Percival	Presiding Member	Elected	Sep 2025
Melanie Dean	Principal	ex Officio	
Vito Lo Iacono	Parent Representative	Elected	Sep 2025
Karl Emson	Parent Representative	Elected	Sep 2025
Julia Blackburn	Parent Representative	Elected	Sep 2025
Matt Hunt	Parent Representative	Elected	Sep 2025
Johnson Witehira	Parent Representative	Co-opted	Sep 2025
Anjali Burnett	Parent Representative	Elected	Sep 2028
Dan Eves	Parent Representative	Elected	Sep 2028
Tim Geard	Parent Representative	Elected	Sep 2028
Tania Heyrick	Parent Representative	Elected	Sep 2028
Rosie Moore	Parent Representative	Elected	Sep 2028
Johnson Witehira	Parent Representative	Elected	Sep 2028
Amanda Willis	Staff Representative	Elected	Sep 2025
Jo Graham	Staff Representative	Elected	Sep 2028

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Lyall Bay School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of $5,007 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Lyall Bay School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Lyall Bay School

Building the Best Learners Waihangatia ngā Ākonga Tino Pai

14/05/26

BDO Wellington
50 Customhouse Quay
Wellington

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2025

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Lyall Bay School (the School) for the year ended 31 December 2025 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
  - the financial position as at 31 December 2025; and
  - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources and activities under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (*a requirement of paragraph NZ40.1(a) in ISA (NZ) 240*).

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:
  - present fairly, in all material respects:
    - the financial position as at 31 December 2025; and
    - the financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we have made all audit adjustments, there remains no unadjusted errors within the financial statements; and
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with the Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

2 Freyberg Street, Lyall Bay, WELLINGTON 6022 ☎ (04) 939-9112 🖷 (04) 939-9102 principal@lyallbay.school.nz

- we have provided you with:
  - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.[1]

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2025. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:
- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully

Tania Heyrick

Presiding Member

Melanie Dean

Principal

2 Freyberg Street, Lyall Bay, WELLINGTON 6022 ☎ (04) 939-9112 (04) 939-9102 principal@lyallbay.school.nz